IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

MONDAY, THE 19TH MARCH 2007 / 28TH PHALGUNA 1928

WP(C).No. 33681 of 2005(I)

PETITIONER:

M/S.WESTERN DOORS & PLYWOODS,
VATTAKKATTUPADY, PERUMBAVOOR-683 548,
REPRESENTED BY ITS MANAGING PARTNER,
K.M.IBRAHIM.

BY ADV. DR.K.B.MUHAMED KUTTY (SR.)
SRI.K.M.FIROZ

RESPONDENTS:

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1. THE INTELLIGENCE INSPECTOR,
INTELLIGENCE SQUAD NO.I,
COMMERCIAL TAXES,
PALAKKAD.

2. THE COMMERCIAL TAX OFFICER,
COMMERCIAL TAXES DEPARTMENT,
SECOND CIRCLE, PERUMBAVOOR.

BY SR.GOVT.PLEADER MR.MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 19/03/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1 TRUE COPY OF THE REGISTRATION CERTIFICATE UNDER KVAT ACT DATED 16.1.2004.

EXT.P2 TRUE COPY OF THE REGISTRATION CERTIFICATE UNDER CST ACT DATED 26.12.2003.

EXT.P3 TRUE COPY OF THE INVOICE NO.022 DATED 29.11.2005.

EXT.P4 TRUE COPY OF THE DETENTION NOTICE NO.VCJ-509/05-06 DATED 1.12.2005.

EXT.P5 TRUE COPY OF THE NOTICE NO.ET/50/05-06 DATED 1.12.2005.

/ TRUE COPY /

K.BALAKRISHNAN NAIR, J.

W.P.(C) No.33681 of 2005

Dated this the 19th day of March, 2007.

JUDGMENT

The point raised by the petitioner is covered by a decision of this Court in O.P.No.434 of 1996 and connected cases. Accordingly the demand for entry tax is unjustified. If the petitioner has got any claim for refund of the amount paid as entry tax, it may move the competent authority, and in that event the competent authority will consider and pass orders on that claim within one month from the date of production of a copy of this judgment.

Demand for entry tax is quashed. The writ petition is allowed as above.

K.BALAKRISHNAN NAIR,
Judge.

vns.